

DEPARTMENT OF STATE REVENUE

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**LETTER OF FINDINGS NUMBER: 97-0431 MVE
MOTOR VEHICLE EXCISE TAX
FOR THE PERIODS 1/95 THROUGH 4/97**

NOTICE: Under IC 422-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning a specific issue.

ISSUES

I. Motor Vehicle Excise Tax — Imposition

Authority: IC 9-18-2-1; IC 6-8.1-5-1

Taxpayer protests the imposition of the motor vehicle excise tax on his 1995 Chevrolet.

STATEMENT OF FACTS

Taxpayer purchased a 1995 Chevrolet while employed with the General Motors Corporation in Flint, Michigan. Taxpayer moved to Indiana in February, 1995. The Chevrolet was not registered in Indiana until April, 1997. The Department assessed the motor vehicle excise tax against the taxpayer for the periods January, 1995 through April, 1997. Taxpayer protests this assessment. Additional facts will be provided below, as necessary.

I. Motor Vehicle Excise Tax — Imposition

DISCUSSION

Taxpayer protests the imposition of the motor vehicle excise tax based on his claim the vehicle was not present in Indiana until February or March of 1997.

IC 9-18-2-1 states in part:

(a) Within sixty (60) days of becoming an Indiana resident, a person must register all motor vehicles owned by the person that:

- (1) are subject to the motor vehicle excise tax under IC 6-6-5; and
- (2) will be operated in Indiana.

Taxpayer claims the Chevrolet was a leisure vehicle and was stored in Michigan throughout the assessment period. Taxpayer claims the vehicle was only driven in Indiana a few weeks a year (during the spring and summer months). Taxpayer submits proof of license and registration of the vehicle in Michigan throughout the assessment period. Taxpayer also submits proof of insurance dated November, 1995, however, the Policy Status form lists taxpayer at his Indiana address and does not state the vehicle is insured for storage/use elsewhere. Taxpayer has failed, upon the Department's request, to provide statements from individuals who knew of the vehicle's presence in either Indiana or Michigan throughout the assessment period.

Pursuant to IC 6-8.1-5-1, the Department's assessment is prima facie evidence that the claim for unpaid tax is valid. Taxpayer has failed to prove the proposed assessment incorrect.

FINDING

Taxpayer's protest is denied.